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May 20, 2005

Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D. C. 20423

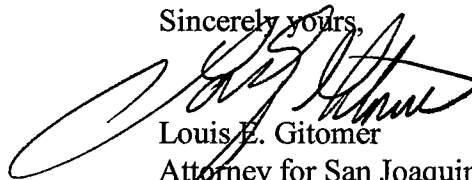
RE: Docket No. AB-398 (Sub-No. 9X), *San Joaquin Valley Railroad Company—
Discontinuance Exemption—in Kern County, CA (Between Levee and Taft)*

Dear Secretary Williams:

The San Joaquin Valley Railroad Company ("SJVR") pursuant to and in compliance with 49 C.F.R. § 1152.29(e)(2), notifies the Surface Transportation Board (the "Board") that as of May 19, 2005, it has canceled its tariffs and discontinued rail service over the 16.3-mile line extending between west of Levee, milepost 20.0, and Taft, milepost 36.3, in Kern County, CA.

Thank you for your assistance. If you have any questions, call or email me.

Sincerely yours,



Louis E. Gitomer
Attorney for San Joaquin Valley Railroad
Company

cc: California Public Utility Commission
505 Van Ness Ave.
San Francisco, CA 94102-3298